DOCUMENT RESUME

ED 162 427 95 EA 011 034

AUTHOR	Barr, Richard H.
TITLE	Revenues and Expenditures for Public Elementary and Secondary Education, 1975-76.
INSTITUTION	National Center for Education Statistics (DHEW), Washington, D.C.
REPORT NO	DHEW-NCES-78-102
PUB DATE	78
NOTE	31p.; For related documents, see ED 133 833 and ED 140 402; Not available in paper copy due to small print size
AVAILABLE FROM	Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402 (Stock No. 017-080-01899-3; $1.50)
EDRS PRICE	MF-$0.83 Plus Postage. HC Not Available from EDRS.
DESCRIPTORS	Educational Finance; Elementary Secondary Education; Expenditure Per Student; *Expenditures; Income; Intermediate Administrative Units; *National Surveys; Questionnaires; School District Spending; School Funds; *School Statistics; State Departments of Education; *Tables (Data)
IDENTIFIERS	Educational Revenues

ABSTRACT

This report presents a variety of revenue and expenditure data for U.S. public elementary and secondary schools during the 1975-76 fiscal year. Data were compiled from annual expenditure reports submitted by each state. Information is intended to meet the general information needs of educational researchers and the more specialized needs of personnel administering programs under P.L. 81-874, School Assistance in Federally Affected Areas, and P.L. 89-10, the Elementary and Secondary Education Act of 1965. Consequently, in addition to revenue data, the publication contains capital outlay and debt service data as well as three types of current operating expenditure data. The first type of current expenditure includes state and intermediate level administration. The other two are for local public elementary and secondary education and include both current expenditures as defined by a U.S. Office of Education Handbook and current expenditures as defined by P.L. 81-874 and P.L. 89-10. A sample of the questionnaire form used to collect the survey data is included. (Author/JM)

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Elementary and Secondary Education

Revenues and Expenditures for Public Elementary and Secondary Education 1975-76

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
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HIGHLIGHTS

The number of pupils in average daily attendance continued its recent decline, dropping from 41.5 million in 1974-75 to 41.3 million in 1975-76, down 0.6 percent.

Average revenues per pupil were $1,715 in 1975-76, up 10.5 percent from 1974-75.

Revenues from Federal sources amounted to $150 per pupil, up 7.1 percent from 1974-75.

Revenues from State sources were $753 per pupil, up 15.0 percent from 1974-75.

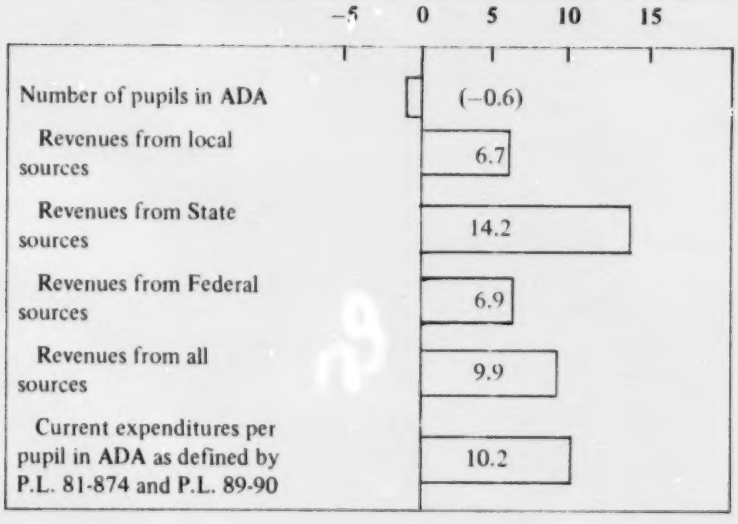
Revenues from local sources were $812 per pupil, up 7.3 percent from 1974-75.

The share of revenues from local sources declined from 48.8 percent of total revenues in 1974-75 to 47.3 percent in 1975-76. The reduced share from local sources was replaced by an increased share from State sources.

Total current expenditures for public elementary and secondary education, including amounts for State and intermediate administration, amounted to $62.3 billion in 1975-76 (an average of $1,509 per pupil in ADA); some 98.7 percent ($61.5 billion) of these monies was expended at the local level in 1975-76 (an average of $1,489 per pupil).

Total current expenditures as defined by Public Laws 81-874 and 89-10 amounted to $59.0 billion (an average of $1,431 per pupil), up 9.9 percent from 1974-75.

Percent change in selected data: 1974-75 to 1975-76



Revenues and Expenditures for Public Elementary and Secondary Education 1975-76

by
Richard H. Barr
National Center for
Education Statistics

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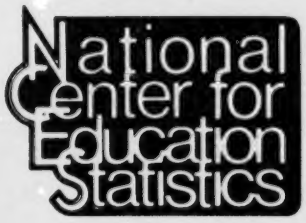

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U.S. GOVERNMENT PRINTING OFFICE
WASHINGTON: 1978

For sale by the Superintendent of Documents, U.S. Government Printing Office
Washington, D.C. 20402
Stock No. 017-080-01809-3

FOREWORD

The educational community has shown an increasing interest in expenditure data for public elementary and secondary education. In response to this interest, the National Center for Education Statistics (NCES) in 1968 began publishing data compiled from annual reports submitted by the States on total current expenditures and on expenditures as defined in P.L. 81-874, School Assistance in Federally Affected Areas, and P.L. 89-10, the Elementary and Secondary Education Act of 1965. This publication was compiled from the most recent of these State reports.

The report forms used by the States for the annual submission of expenditure data were developed with the assistance of State education agency personnel, whose essential contributions are acknowledged and appreciated.

Credit is due also to various individuals in the Institutional Surveys Branch of NCES.

David B. Orr
Acting Director
Division of Elementary and
Secondary Education Statistics

Roy C. Nehrt
Chief
Institutional Surveys Branch

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INTRODUCTION

This report is designed to meet the general information needs of educational researchers and the more specialized needs of Federal personnel administering programs under P.L. 81-874, School Assistance in Federally Affected Areas, and P.L. 89-10, the Elementary and Secondary Education Act of 1965 (ESEA). Consequently, in addition to revenue data, the publication contains capital outlay and debt service data as well as three types of current operating expenditure data. The first type of current expenditure includes State and intermediate level administration. The other two, which are subsumed under this total, are for public elementary and secondary education at the local level. These two types are:

1) *Current expenditures* presented in the major functional categories agreed upon in the late 1940's, as published in the U.S. Office of Education *Handbook I, The Common Core of State Educational Information, 1953.*

2) *Current expenditures as defined by P.L. 81-874 and P.L. 89-10.* Type 2 expenditures include all items *for public education* at the local level (regardless of funding source) for current operation of public elementary and secondary schools through grade 12, including net expenditures for school lunch programs, student activities, and free summer school programs. Excluded are expenditures made from funds received from patrons as tuition and transportation fees, funds received under titles I, II, and III of P.L. 89-10, and all expenditures for community services.

REVENUES

Revenues are defined as additions to assets which do not incur an obligation that must be met at some future date, do not represent exchanges of property for money, and are available for expenditure. They should not be confused with entitlements, allotments, grant awards, etc. Since the revenues reported were those received by public elementary and secondary education agencies during the fiscal year ending June 30, 1976, it is unlikely that the values reported would reconcile with allotments, etc., for the same year. Also, revenues should not be mistaken for total receipts, which would include nonrevenue receipts (e.g., proceeds from bond sales, loans, sale of school property, and insurance adjustments) and revenue of school enterprise accounts (from food sales and student activities).

Revenues for fiscal year 1976 totaled $70.8 billion (table A and basic table 1), up 9.9 percent from the $64.4 billion reported for 1974-75. Although the dollar amount of revenues from local sources increased from $31.4 to $33.5 billion, the level of dependence on revenues from local sources continued its recent decline, dropping to 47.3 percent from the 48.8 percent reported for 1974-75.

Average (arithmetic mean) revenue per pupil in average daily attendance (ADA) yielded $1,715 per pupil for the Nation. Among the States, average revenue per pupil ranged from $1,094 for Mississippi to $3,120 for Alaska (basic table 2). Revenue from Federal sources (8.8 percent of total revenue) averaged $150 per pupil, ranging from $83 for New Hampshire to $674 for the District of Columbia. (However, it should be noted that the District of Columbia and Alaska are special cases receiving exceptionally high amounts of Federal resources. If these States were excluded, the high would be $333 per pupil for New Mexico.) Expressed as percents of total public elementary and secondary revenues for these jurisdictions, the Federal portions were 5.1 percent for Wisconsin and 23.0 percent for New Mexico. Revenue from State sources (43.9 percent of total revenues) showed similar variations. The United States (U.S.) average was $753 per pupil, with New Hampshire reporting $135 and Alaska reporting $1,933 (representing 9.5 percent and 62.0 percent of public elementary and secondary school revenues for those States). Hawaii reported $1,438 per pupil (87.2 percent of revenues) from State sources, and the District of Columbia, $1,452 (68.3 percent); however, the latter are special cases of statewide school systems where non-Federal revenues are considered to come from State sources (basic table 2).[1]

Local (including intermediate) revenue sources, which furnish all revenues not provided from other levels, furnished an average of $812 per pupil (47.3 percent of total revenues) for the 50 States and the District of Columbia. These ranged from a low of $248 for Alabama to a high of $1,474 for New York; however, expressed as percents the low was 16.6

[1] In Hawaii and the District of Columbia, the local school system encompasses the entire political subdivision. Therefore, for these two school systems, all revenues from other than Federal sources are classified as from State sources.

Table A.–Revenues, by source, for public elementary and secondary education agencies: 1965-66, 1974-75, and 1975-76

Revenue source	1965-66		1974-75		1975-76	
	Amount in billions	Percent	Amount in billions	Percent	Amount in billions	Percent
Total (all sources)	$25.4	100.0	$64.4	100.0	$70.8	100.0
Local (including intermediate)	13.4	53.0	31.4	48.8	33.5	47.3
State	9.9	39.1	27.2	42.2	31.1	43.9
Federal	2.0	7.9	5.8	9.0	6.2	8.7

NOTE.–Details may not add to totals because of rounding.

percent for Alaska and the high was 84.8 percent for New Hampshire. Since all non-Federal revenue for the District of Columbia and Hawaii is classified as revenue from State sources, no local revenue is reported.

These data show sizeable increases in Federal, State, and local funding, with higher increases in State funding resulting in lesser percents of revenues coming from Federal and local sources.

EXPENDITURES

Total Current Expenditures

In 1975-76, $62.3 billion was spent for current operations of the public elementary and secondary enterprise (basic table 3). Of this amount $61.5 billion was expended at the local level for operation of public elementary and secondary schools (including expenditures excluded under P.L. 81-874 and 89-10 as well as expenditures from payments by patrons for tuition and transportation fees and from funds received under titles I, II, and III of the Elementary and Secondary Education Act of 1965 (ESEA)). The additional $0.8 billion was expended for State and intermediate level administration (basic table 3).

Of this $61.5* billion, $58.7* billion was expended for local administration, instruction, attendance and health services, pupil transportation, plant operation and maintenance, and fixed charges. The remaining $2.7* billion was spent for "other school services" (student activities, free summer school, and school lunch programs as reported in basic tables 4 and 5). An additional $0.7 billion, local expenditures for community services, was excluded because it was not expended for elementary/secondary education.

A comparison of percentages by traditional current-expenditure category for 1975-76, 1974-75, and 1965-66 (the first year after passage of ESEA) reveals some change in emphasis (table B). The percentage for instruction and maintenance and operation of plant showed continuing slight decreases, while pupil transportation (that showed an increase between 1965-66 and 1974-75) showed a slight decrease between 1974-75 and 1975-76. Local administration showed a continuing increase. Changes in accounting practices can explain some of these changes. For example, some States include expenses of the principal's office (formerly included in instruction) under the category of administration. However, fixed charges showed an increase even though some States now include salary fringe with the salaries in the various functions instead of in fixed charges.

Variations among the States in 1975-76 spending patterns for regular programs are shown in basic table 6 that reports current expenditures per pupil distributed by functional category, and basic table 7 that presents a percentage distribution of expenditures by these same categories.

*Discrepancy due to rounding.

Table B.–Expenditures at the local level for current operation of the regular public elementary and secondary programs, by functional category: 1965-66, 1974-75, and 1975-76

Major function	1965-66		1974-75		1975-76	
	Amount in billions	Percent	Amount in billions	Percent	Amount in billions	Percent
Total	$20.2	100.0	$53.6	100.0	$58.7	100.0
Local administration	.7	3.3	2.0	3.7	2.4	4.0
Instruction	14.4	71.5	36.5	68.1	39.6	67.4
Attendance and health services	.2	1.0	.5	.9	.5	.9
Pupil transportation	.8	3.9	2.2	4.1	2.4	4.0
Operation and maintenance of plant	2.4	11.8	6.1	11.5	6.6	11.2
Fixed charges (includes employer share of retirement)	1.7	8.4	6.3	11.7	7.3	12.4

NOTE.–Details may not add to totals because of rounding.

Current Expenditures as Defined by P.L. 81-874 and P.L. 89-10

The remainder of this report deals with current expenditures as defined by P.L. 81-874 and P.L. 89-10. During 1975-76 these expenditures rose to $59.0 billion, an increase of $5.3 billion (9.9 percent) over 1974-75 (basic table 8). The number of pupils in ADA (chart 1) continued to decline (0.6 percent in 1975-76, from 41.5 million to 41.3 million), and the average per-pupil expenditure rose 10.2 percent (from $1,299 to $1,431).[2]

Measures of deviation for these expenditures based on the interquartile range (25th centile to 75th centile) are reported in table C. The interquartile range in 1975-76 was $409 compared to $436 for 1974-75. This range and the quartile deviation decreased slightly in 1975-76, a change from the previous trend of increases and indicative of some narrowing in the spread of average State per-pupil expenditures in spite of an increased range between the highest and lowest States (table D).

Current per-pupil expenditures are portrayed graphically in charts 2 through 5. Chart 2 presents the geographic distribution of State average expenditures, by quartile. States with the lowest expenditure rates tend to be grouped in the Southeast, while States with higher expenditure rates tend to be grouped in the Northeast and North Central areas.

[2] Expenditure data were amended by Massachusetts after the 1975 data were published, increasing the average expenditure per pupil from $1,294 to $1,299.

Chart 1.–Average daily attendance of pupils in public elementary and secondary schools: 1970-71 through 1975-76

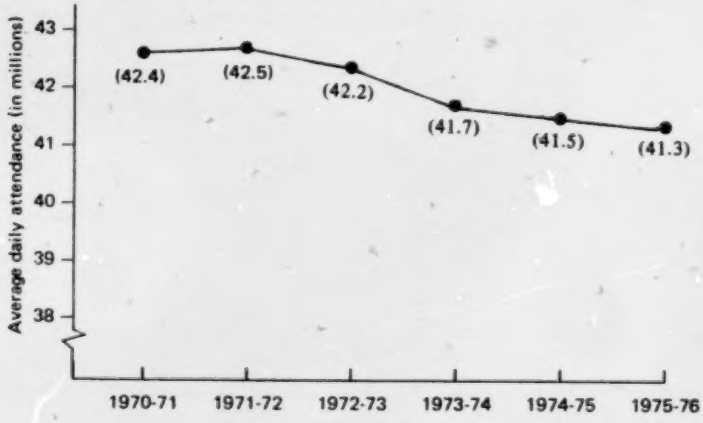


Table C.–Interquartile range and quartile deviation of current expenditure per pupil, as defined by P.L. 81-874 and P.L. 89-10: 1970-71 to 1975-76

Year	Interquartile range Q1 to Q3	Quartile deviation $\frac{Q3 - Q1}{2}$
1970-71 . .	$ 667 to $ 951	$142
1971-72 . .	731 to 1,023	146
1972-73 . .	799 to 1,115	158
1973-74 . .	869 to 1,250	191
1974-75 . .	993 to 1,429	218
1975-76 . .	1,145 to 1,554	205

Table D.–U.S. average and lowest and highest State averages of current expenditure per pupil*: 1970-71 to 1975-76

Year	U.S. average	Lowest State average	Highest State average
1970-71	$ 860	$470	$1,487
1971-72	926	533	1,596
1972-73	1,020	595	1,689
1973-74	1,132	668	1,964
1974-75	1,294	756	2,300
1975-76	1,431	874	2,836

*As reported for administration of P.L. 81-874 and P.L. 89-10.

Chart 2.--State average current expenditure per pupil for operation of public elementary and secondary schools, by quartile: 1975-76

(As reported for administration of P.L. 81-874 and P.L. 89-10)

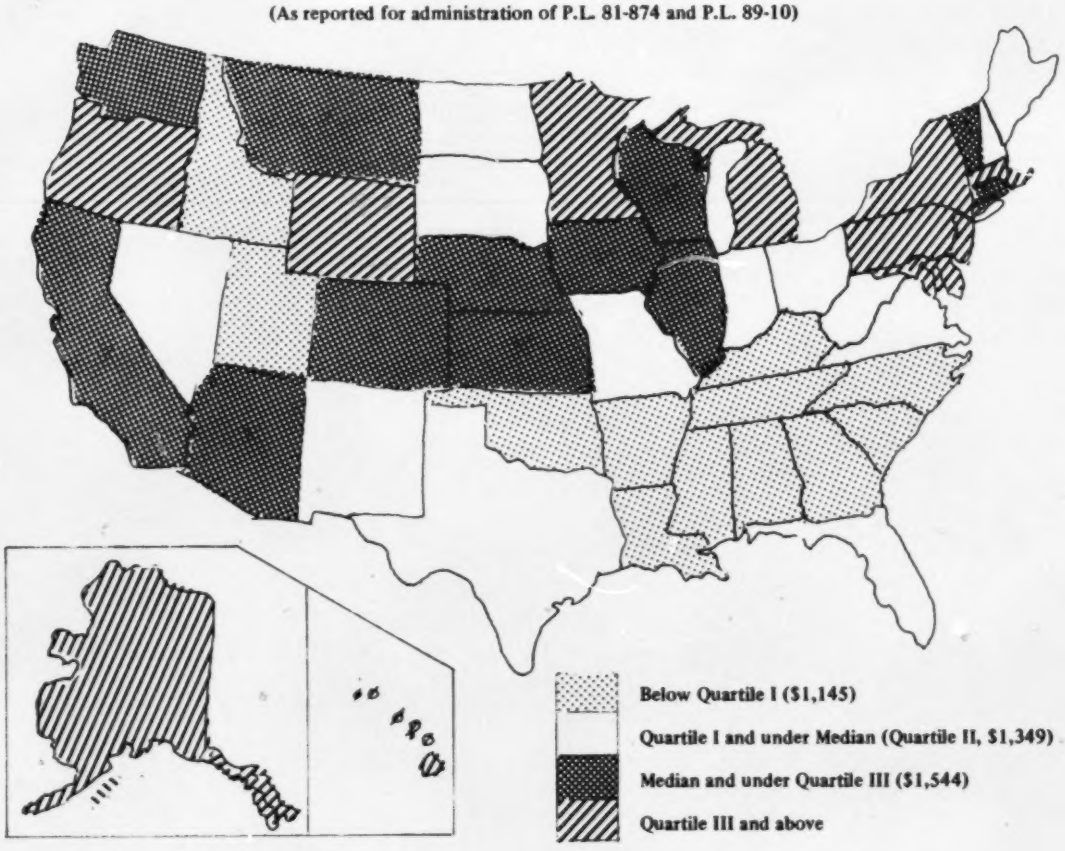

Below Quartile I ($1,145)
Quartile I and under Median (Quartile II, $1,349)
Median and under Quartile III ($1,544)
Quartile III and above

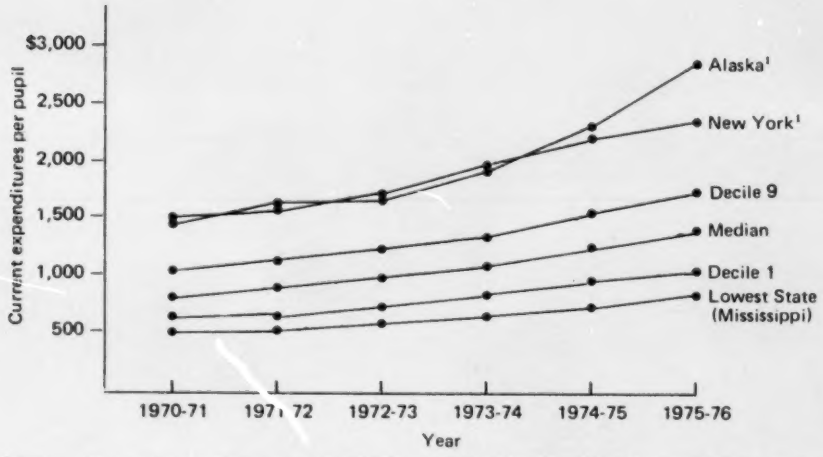
Chart 3 presents graphically the relationship of current expenditure per pupil of the lowest spending State to the highest spending State and the first decile, median and ninth decile of the distribution for the period 1970-71 to 1975-76. Of the 48 contiguous States, the highest spending State has continued to be New York. For the 50 States and the District of Columbia, the high has fluctuated between Alaska and New York; however, in the last 2 years Alaska has moved sharply upward by comparison. The graph shows that State average per-pupil expenditures have tended to run parallel for States below decile 9; however, above decile 9, expenditures per pupil have increased more rapidly in recent years.

Table D and chart 4 show that the U.S. average per-pupil expenditure increased 66.4 percent in the past 5 years (from $860 in 1970-71 to $1,431 in 1975-76). As the U.S. average has risen, the range of expenditures among the States has widened. In 1970-71, the range of State per-pupil expenditure rates was $1,017 (from $470 to $1,487); in 1975-76 this range had increased to $1,962 (from $874 to $2,836).

Table E shows the data from table D after adjustment to constant (1975-76) dollars based on changes in the Consumer Price Index (CPI) published by the Bureau of Labor Statistics, U.S. Department of Labor. (For example, since the CPI for 1970-71 was 118.975 and for 1975-76, 166.167, the 1970-71 data were adjusted upward by the factor of 1.3967). Chart 5 shows that, even when so adjusted, the national average per-pupil expenditure increased 19.2 percent since 1970-71. The lowest State per-pupil expenditure increased by 33.2 percent, the highest, by 36.5 percent.

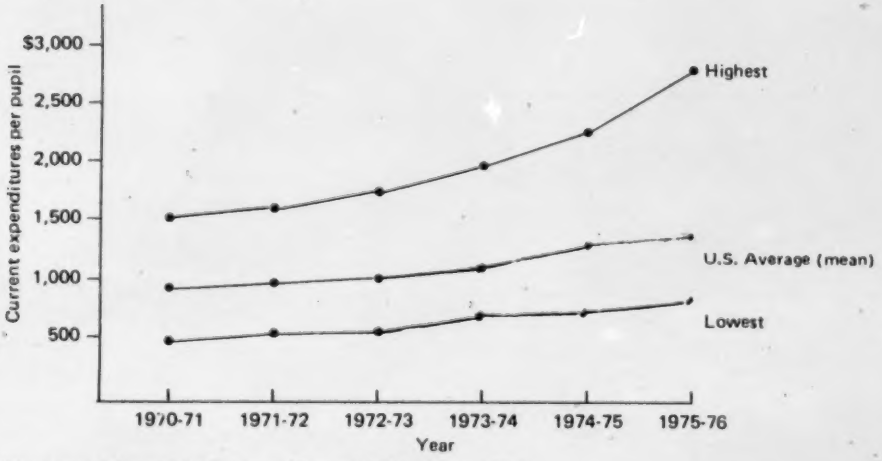
The data expressed as percents indicate that the gap

Chart 3.–Lowest, 1st decile, median, 9th decile, and highest State averages of current expenditures per pupil: 1970-71 to 1975-76



[1] Among the contiguous States and the District of Columbia, New York has consistently been the highest spending State. Among the 50 States and the District of Columbia, the highest has fluctuated between New York and Alaska.

Chart 4.–U.S. average and low and high State averages of current expenditures per pupil*: 1970-71 to 1975-76



*As reported for administration of P.L. 81-874 and P.L. 89-10.

SOURCE: Table D.

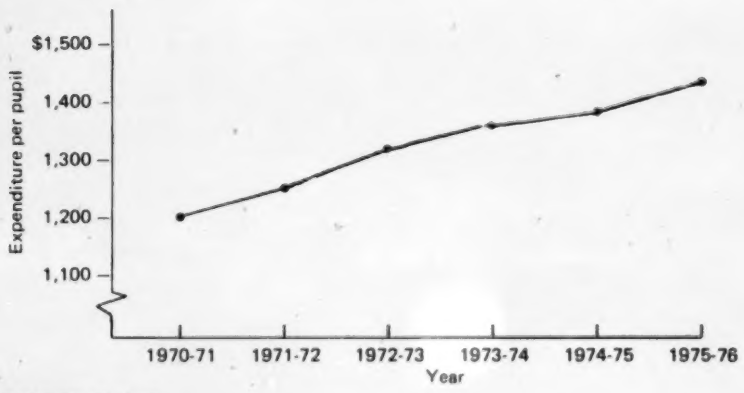
between the lowest State per-pupil expenditure and the national average has decreased, while the gap between the national average and the highest State per pupil expenditure widened by a larger amount. The result is that the highest spending State continues to spend about three times as much per pupil as the lowest spending State. Based on adjusted dollars, the range from low to high has risen 38.1 percent (from $1,421 in 1970-71 to $1,962 in 1975-76).

Table E.–Adjusted U.S. average and lowest and highest State averages of current expenditure per puipl* in constant (1975-76) dollars: 1970-71 to 1975-76

Year	U.S. average	Lowest State average	Highest State average
1970-71	$1,201	$656	$2,077
1971-72	1,248	718	2,151
1972-73	1,322	771	2,188
1973-74	1,346	794	2,336
1974-75	1,386	810	2,463
1975-76	1,431	874	2,836

*As reported for administration of P.L. 81-874 and P.L. 89-10.

Chart 5.–Adjusted U.S. average current expenditure per pupil in constant (1975-76) dollars: 1970-71 to 1975-76



SOURCE: Table E.

Basic Tables

NOTE.—In all tables, details may not add to totals because of rounding.

Table 1.–Revenues of public elementary and secondary education agencies, by source and by State or other area: Aggregate United States, 1975-76

(In thousands of dollars)

State or other area	Revenue receipts				Non-revenue receipts	Total receipts
	Total	Federal	State	Local[1]		
1	2	3	4	5	6	7
50 States and D.C.	**$70,802,804**	**$6,210,343**	**$31,065,354**	**$33,527,107**	**$3,388,268**	**$74,191,071**
Alabama	838,698	139,308	522,040	177,350	26,841	865,539
Alaska	254,493	54,515	157,649	42,329	31,200	285,693
Arizona	774,724	79,542	353,982	341,200	72,298	847,022
Arkansas	477,447	75,101	244,919	157,428	18,787	496,234
California	7,993,337	664,140	3,389,864	3,939,333	109,780	8,103,117
Colorado	923,810	68,060	375,982	479,767	6,926	930,735
Connecticut	1,122,257	50,824	364,050	707,383	65,703	1,187,960
Delaware	228,962	22,105	156,407	50,450	12,686	241,648
District of Columbia[2]	253,555	80,342	[3] 173,213	[3] 0	0	253,555
Florida	2,232,158	225,945	1,163,497	842,715	94,994	2,327,152
Georgia	1,225,009	177,871	576,854	470,281	68,339	1,293,348
Hawaii	268,771	34,505	[3] 234,267	[3] 0	31,983	300,754
Idaho	239,468	21,730	115,454	102,284	6,852	246,320
Illinois	3,592,024	249,311	1,411,368	1,931,345	295,960	3,887,984
Indiana	1,568,402	99,989	760,512	707,901	37,773	1,606,176
Iowa	955,170	51,540	399,766	503,865	35,283	990,454
Kansas	683,241	55,025	266,204	362,011	56,986	740,226
Kentucky	783,255	114,731	434,768	233,756	9,588	792,843
Louisiana	1,055,453	153,858	604,591	297,004	39,680	1,095,132
Maine	296,164	29,101	127,763	139,299	40,259	336,423
Maryland	1,616,699	128,201	663,455	825,043	4,785	1,621,484
Massachusetts	2,285,009	96,212	823,771	1,365,025	114,632	2,399,641
Michigan	4,112,959	255,178	1,849,427	2,008,354	101,251	4,214,210
Minnesota	1,589,314	99,055	929,854	560,404	87,404	1,676,718
Mississippi	524,262	111,106	285,677	127,478	11,007	535,269
Missouri	1,181,540	109,784	439,024	632,731	44,155	1,225,695
Montana	276,226	25,859	140,663	109,704	6,775	283,002
Nebraska	422,900	34,705	80,359	307,836	13,442	436,341
Nevada	198,856	16,572	74,474	107,810	15,799	214,655
New Hampshire	228,787	13,323	21,630	193,833	24,442	253,229
New Jersey	2,827,110	174,953	807,203	1,844,954	41,442	2,868,552
New Mexico	371,020	85,381	220,552	65,087	41,064	412,084
New York	7,870,165	481,995	3,090,836	4,297,335	439,287	8,309,452
North Carolina	1,400,273	191,024	863,020	346,229	13,505	1,413,778
North Dakota	189,929	22,181	82,942	84,806	[1] 1,663	191,592
Ohio	3,041,211	213,246	1,201,588	1,626,377	279,811	3,321,022
Oklahoma	731,248	91,083	369,429	270,737	37,271	768,519
Oregon	843,706	65,649	219,888	558,169	52,577	896,283
Pennsylvania	3,936,278	339,587	1,856,382	1,740,309	136,583	4,072,861
Rhode Island	257,589	21,592	86,072	149,925	15,825	273,414
South Carolina	733,993	129,692	402,812	201,488	92,628	826,620
South Dakota	192,692	24,626	32,823	135,243	7,633	200,325
Tennessee	924,293	119,363	455,649	349,281	96,451	1,020,744
Texas	3,842,590	433,724	1,881,666	1,527,200	324,519	4,167,109
Utah	385,383	35,142	210,504	139,737	49,247	434,630
Vermont	157,761	11,165	45,177	101,419	8,192	165,955
Virginia	1,513,912	172,952	484,673	856,287	97,576	1,611,489
Washington	1,232,109	113,648	752,847	365,615	64,332	1,296,441
West Virginia	472,450	57,634	256,701	158,115	7,660	480,110
Wisconsin	1,515,878	76,710	553,505	885,663	67,406	1,583,284
Wyoming	160,260	11,456	49,594	99,210	27,990	188,250
Outlying Areas:						
American Samoa	7,777	3,431	4,346	0	0	7,777
Canal Zone	19,271	19,272	0	0	0	19,272
Guam	47,214	12,872	34,342	0	0	47,214
Puerto Rico	417,189	115,454	301,735	0	0	417,188
Virgin Islands	34,197	4,657	29,540	0	0	34,197

[1] Local revenues include revenues from the intermediate level.

[2] Revenues from Federal sources for the District of Columbia include 17.6 percent of the revenues from local sources, because that percentage of the general revenues of the District of Columbia was received from the Federal Government in FY 1976.

[3] In Hawaii and the District of Columbia, the local school system encompasses the entire political subdivision. Therefore, for these two school systems, all revenues from other than Federal sources are classified as from State sources.

Table 2.–Average daily attendance and revenue per pupil for public elementary and secondary education, by source and by State or other area: Aggregate United States, 1975-76

State or other area	Average daily attendance (ADA) (in thousands)	Revenue per pupil							
		Total		Federal		State		Local[1]	
		Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
1	2	3	4	5	6	7	8	9	10
50 States and D.C.	**41,274**	**$1,715**	**100.0**	**$150**	**8.8**	**$753**	**43.9**	**$812**	**47.3**
Alabama	716	1,171	100.0	194	16.6	729	62.3	248	21.2
Alaska	82	3,120	100.0	668	21.4	1,933	62.0	519	16.6
Arizona	461	1,682	100.0	173	10.3	768	45.7	741	44.1
Arkansas	427	1,119	100.0	176	15.7	574	51.3	369	33.0
California	4,554	1,755	100.0	146	8.3	744	42.4	865	49.3
Colorado	527	1,752	100.0	129	7.4	713	40.7	910	51.9
Connecticut	596	1,882	100.0	85	4.5	611	32.5	1,186	63.0
Delaware	117	1,958	100.0	189	9.7	1,338	68.3	431	22.0
District of Columbia	119	2,126	100.0	[2]674	[2]31.7	1,452	68.3	[3]0	0
Flordia	1,436	1,555	100.0	157	10.1	810	52.1	587	37.7
Georgia	999	1,226	100.0	178	14.5	577	47.1	471	38.4
Hawaii	163	1,650	100.0	212	12.8	1,438	87.2	[3]0	0
Idaho	183	1,306	100.0	119	9.1	630	48.2	558	42.7
Illinois	2,029	1,770	100.0	123	6.9	696	39.3	952	53.8
Indiana	1,062	1,477	100.0	94	6.4	716	48.5	667	45.2
Iowa	579	1,650	100.0	89	5.4	691	41.9	870	52.7
Kansas	422	1,618	100.0	130	8.0	630	38.9	857	53.0
Kentucky	633	1,238	100.0	181	14.6	687	55.5	369	29.8
Louisiana	774	1,363	100.0	199	14.6	781	57.3	384	28.2
Maine	228	1,300	100.0	128	9.8	561	43.2	611	47.0
Maryland	767	2,107	100.0	167	7.9	864	41.0	1,075	51.0
Massachusetts	1,071	2,134	100.0	90	4.2	769	36.0	1,275	59.7
Michigan	1,899	2,166	100.0	134	6.2	974	45.0	1,058	48.8
Minnesota	827	1,921	100.0	120	6.2	1,124	58.5	677	35.2
Mississippi	479	1,094	100.0	232	21.2	596	54.5	266	24.3
Missouri	866	1,365	100.0	127	9.3	507	37.1	731	53.6
Montana	156	1,765	100.0	165	9.3	899	50.9	701	39.7
Nebraska	298	1,420	100.0	117	8.2	270	19.0	1,034	72.8
Nevada	128	1,552	100.0	129	8.3	581	37.4	842	54.3
New Hampshire	160	1,430	100.0	83	5.8	135	9.5	1,212	84.7
New Jersey	1,311	2,157	100.0	133	6.2	616	28.6	1,408	65.3
New Mexico	257	1,445	100.0	333	23.0	859	59.4	253	17.5
New York	2,916	2,699	100.0	165	6.1	1,060	39.3	1,474	54.6
North Carolina	1,092	1,283	100.0	175	13.6	791	61.7	317	24.7
North Dakota	126	1,504	100.0	176	11.7	657	43.7	672	44.7
Ohio	2,103	1,446	100.0	101	7.0	571	39.5	723	53.5
Oklahoma	559	1,309	100.0	163	12.5	661	50.5	485	37.1
Oregon	425	1,985	100.0	154	7.8	517	26.0	1,313	66.1
Pennsylvania	2,058	1,913	100.0	165	8.6	902	47.2	846	44.2
Rhode Island	158	1,629	100.0	137	8.4	544	33.4	948	58.2
South Carolina	565	1,299	100.0	229	17.6	713	54.9	357	27.5
South Dakota	141	1,362	100.0	174	12.8	232	17.0	956	70.2
Tennessee	826	1,119	100.0	144	12.9	551	49.2	423	37.8
Texas	2,550	1,507	100.0	170	11.3	738	49.0	599	39.7
Utah	278	1,384	100.0	126	9.1	756	54.6	502	36.3
Vermont	98	1,618	100.0	114	7.0	463	28.6	1,040	64.3
Virginia	1,018	1,487	100.0	170	11.4	476	32.0	841	56.6
Washington	723	1,704	100.0	157	9.2	1,041	61.1	506	29.7
West Virginia	367	1,288	100.0	157	12.2	700	54.3	431	33.5
Wisconsin	863	1,757	100.0	89	5.1	641	36.5	1,026	58.4
Wyoming	82	1,951	100.0	139	7.1	604	31.0	1,208	61.9
Outlying Areas:									
American Samoa	9	908	100.0	401	44.2	508	55.9	0	0
Canal Zone	12	1,642	100.0	1,642	100.0	0	0	0	0
Guam	26	1,794	100.0	489	27.3	1,305	72.7	0	0
Puerto Rico	669	623	100.0	172	27.6	451	72.4	0	0
Virgin Islands	22	1,569	100.0	214	13.6	1,355	86.4	0	0

[1] Local revenues include revenues from the intermediate level.
[2] Revenues from Federal sources for the District of Columbia include 17.6 percent of the revenues from local sources, because that percentage of the general revenues of the District of Columbia was received from the Federal Government in FY 1976.
[3] In Hawaii and the District of Columbia, the local school system encompasses the entire political subdivision. Therefore, for these two school systems, all revenues from other than Federal sources are classified as from State sources.

Table 3.–Public elementary and secondary school expenditures, by purpose and by State or other area: Aggregate United States, 1975-76

(In thousands of dollars)

State or other area	Total[1] expenditures	Current expenditures				Capital outlay	Debt service	
		Total	State administration	Intermediate administration	Local level expenditures		Interest	Repayment of principal
1	2	3	4	5	6	7	8	9
50 States and D.C.	**$70,113,914**	**$62,297,517**	**$564,841**	**$268,716**	**$61,463,961**	**$5,920,065**	**$1,896,332**	**$3,368,868**
Alabama	856,262	809,511	22,519	---	786,992	40,786	5,965	7,602
Alaska	302,590	245,390	8,088	---	237,302	[2]46,200	11,000	10,500
Arizona	807,602	654,068	7,276	1,540	645,253	138,562	14,971	14,867
Arkansas	495,067	429,386	5,178	959	423,249	53,487	12,194	17,020
California	7,837,110	6,876,204	49,594	164,344	6,662,266	847,132	113,775	332,310
Colorado	846,390	768,192	6,139	---	762,053	44,484	33,714	48,204
Connecticut[3]	1,005,795	952,643	3,240	14,084	935,319	13,980	39,172	77,622
Delaware	218,817	198,000	2,792	---	195,208	12,008	8,809	17,141
District of Columbia	253,434	238,753	([4])	---	238,753	14,680	0	0
Florida	2,261,791	1,964,678	18,985	---	1,945,693	243,766	53,347	46,360
Georgia	1,321,368	1,160,339	16,182	---	1,144,157	139,399	21,629	49,960
Hawaii	296,017	263,292	([4])	---	263,292	31,983	741	3,806
Idaho	250,748	206,127	3,319	---	202,809	38,684	5,936	6,308
Illinois	3,750,490	3,209,012	13,485	6,108	3,189,419	400,902	140,576	499,573
Indiana	1,535,104	1,325,412	7,273	450	1,317,689	155,055	54,637	67,883
Iowa	956,690	871,239	6,905	---	864,334	66,257	19,194	28,111
Kansas	649,711	596,276	3,964	---	592,312	42,063	11,373	18,292
Kentucky	709,782	646,072	6,103	---	639,969	37,428	26,281	22,707
Louisiana	1,076,941	974,221	23,500	---	950,721	75,956	26,764	36,994
Maine	320,441	278,239	2,905	---	275,334	34,099	8,103	12,624
Maryland	1,576,146	1,337,384	11,849	---	1,325,535	202,478	36,283	65,135
Massachusetts	2,205,692	2,024,648	8,433	---	2,016,215	124,089	56,955	153,241
Michigan	3,611,624	3,195,859	14,988	---	3,180,871	287,294	128,472	126,853
Minnesota	1,580,656	1,366,161	10,804	1,399	1,353,958	163,688	50,806	66,966
Mississippi	513,722	478,708	5,903	---	472,805	26,350	8,665	9,290
Missouri	1,202,176	1,082,500	5,370	---	1,077,131	93,159	26,516	41,186
Montana	273,048	248,144	3,639	1,200	243,304	21,298	3,606	9,568
Nebraska	439,805	420,690	7,052	---	413,638	8,889	10,226	24,374
Nevada	207,091	173,496	2,622	---	170,875	23,087	10,507	10,516
New Hampshire	238,824	206,274	9,493	---	196,781	25,267	7,283	13,971
New Jersey	2,780,625	2,556,949	14,891	---	2,542,057	139,408	84,268	108,943
New Mexico	387,494	329,725	4,489	---	325,236	52,342	5,427	18,724
New York	7,521,293	7,052,857	28,649	---	7,024,208	234,906	233,530	416,724
North Carolina	1,521,235	1,333,037	104,795	---	1,228,242	174,676	13,522	20,035
North Dakota	177,791	159,179	1,022	2,759	155,398	15,702	2,911	6,157
Ohio	3,114,124	2,741,208	16,412	---	2,724,796	303,154	69,762	235,921
Oklahoma	713,530	643,229	7,339	478	635,411	61,842	8,459	34,339
Oregon	847,971	759,304	6,500	5,790	747,014	73,177	15,489	21,967
Pennsylvania	3,938,390	3,461,788	18,688	---	3,443,099	300,759	175,843	212,771
Rhode Island	272,407	255,112	3,682	---	251,430	1,703	15,592	13,689
South Carolina	722,009	628,256	8,259	---	619,997	76,561	17,192	31,503
South Dakota	204,414	185,261	2,516	---	182,746	16,450	2,703	3,743
Tennessee	1,003,228	863,646	2,310	---	861,336	129,026	10,556	9,029
Texas	3,790,798	3,247,806	17,666	58,134	3,172,006	387,522	155,470	131,310
Utah	409,460	326,183	5,873	---	320,310	74,454	8,823	16,312
Vermont	146,668	134,999	2,071	---	132,928	7,233	4,435	11,196
Virginia	1,514,750	1,333,892	9,029	---	1,324,862	130,329	50,530	64,728
Washington	1,217,432	1,118,118	6,466	11,469	1,100,183	76,207	23,107	63,173
West Virginia	506,900	449,487	3,330	---	446,156	50,854	6,559	8,946
Wisconsin	1,546,526	1,379,368	10,677	---	1,368,690	127,485	39,673	94,804
Wyoming	175,936	137,194	2,574	---	134,620	33,761	4,981	5,871
Outlying Areas:								
American Samoa	7,676	7,676	---	---	7,676	---	---	---
Canal Zone	16,378	15,592	---	---	15,592	786	---	---
Guam	48,275	41,067	---	---	41,067	7,208	---	---
Puerto Rico	426,126	422,850	---	---	422,850	3,276	---	---
Virgin Islands	35,989	32,983	---	---	32,983	3,006	---	---

[1] Repayment of principal is not included in total expenditures since the borrowed funds have been reported previously in expenditures and to include them here would result in double reporting.

[2] Estimates based on data reported in the series *"Bond Sales for Public School Purposes."*

[3] Connecticut reported a single figure for Capital outlay plus debt service. A division of this amount was made based on data reported for these categories for FY 1975.

[4] State administration is included with local administration for the District of Columbia, Hawaii, and outlying areas.

Table 4.–Current expenditures at the local level for free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1975-76

(In thousands of dollars)

State or other area	Total	Major function							Other services
		Total	Administration	Instruction	Attendance and health services	Transportation services	Plant operation and maintenance	Fixed charges	
1	2	3	4	5	6	7	8	9	10
50 States and D.C.	**$61,463,961**	**$58,729,346**	**$2,352,001**	**$39,582,347**	**$525,062**	**$2,371,814**	**$6,605,537**	**$7,292,585**	**$2,734,615**
Alabama	786,992	704,099	18,330	477,870	15,103	25,129	55,047	112,620	82,892
Alaska	237,302	232,148	25,956	157,079	(1)	10,569	38,545	(1)	5,154
Arizona	645,253	624,825	20,657	440,388	(1)	16,976	80,297	66,507	20,428
Arkansas	423,249	391,971	18,209	262,437	5,551	20,643	38,987	46,145	31,278
California	6,662,265	6,497,302	103,159	4,758,560	35,806	90,591	591,025	918,160	164,964
Colorado	762,053	732,981	45,746	479,819	7,928	24,628	95,377	79,482	29,072
Connecticut	935,319	907,026	44,640	695,851	13,651	40,062	112,821	(1)	28,293
Delaware	195,208	187,277	7,704	118,597	2,182	9,513	26,116	23,165	7,932
District of Columbia	238,753	232,736	13,065	156,701	1,965	8,264	33,673	19,067	6,017
Florida	1,945,693	1,838,089	89,502	1,265,884	(1)	53,634	200,481	228,587	107,604
Georgia	1,144,157	1,047,497	28,936	734,593	4,866	51,602	118,013	109,488	96,659
Hawaii	263,292	247,499	14,769	169,335	4,218	5,862	21,529	31,787	15,793
Idaho	202,809	196,626	7,013	132,366	828	9,306	23,366	23,747	6,183
Illinois	3,189,419	3,021,298	134,534	2,123,944	45,844	112,669	391,189	213,118	168,121
Indiana	1,317,689	1,262,027	33,258	830,523	10,668	63,649	169,128	154,800	55,661
Iowa	864,334	827,156	32,746	555,177	5,658	40,825	112,780	79,970	37,178
Kansas	592,312	565,651	22,539	381,803	3,229	22,690	63,789	71,602	26,660
Kentucky	639,969	586,362	16,670	418,108	5,161	40,542	60,471	45,410	53,608
Louisiana	950,721	859,145	59,655	575,710	5,105	61,534	83,876	73,265	91,576
Maine	275,334	256,936	8,569	189,692	1,538	17,154	31,291	8,692	18,398
Maryland	1,325,535	1,283,226	34,137	856,553	13,077	57,169	173,166	149,124	42,308
Massachusetts	2,016,215	1,932,400	67,878	1,341,413	20,418	81,600	240,642	180,449	83,815
Michigan	3,180,871	3,103,716	108,014	2,005,835	15,099	122,440	392,057	460,271	77,155
Minnesota	1,353,958	1,294,360	44,915	861,304	11,073	78,149	139,326	159,593	59,598
Mississippi	472,805	420,634	12,016	303,884	2,123	24,791	37,840	39,980	52,171
Missouri	1,077,131	1,032,298	36,289	734,796	8,223	53,358	119,969	79,662	44,832
Montana	243,304	233,779	8,266	160,614	1,784	10,909	25,766	26,440	9,526
Nebraska	413,638	396,196	20,536	262,763	2,443	14,431	49,445	46,577	17,442
Nevada	170,875	165,162	3,830	110,756	1,199	6,929	21,434	21,013	5,713
New Hampshire	196,781	186,926	7,325	128,235	2,258	9,602	21,827	17,678	9,854
New Jersey	2,542,057	2,429,791	92,168	1,589,135	41,464	91,936	290,042	325,045	112,267
New Mexico	325,236	306,457	10,280	208,970	2,449	15,923	35,047	33,787	18,779
New York	7,024,208	6,791,674	260,647	4,073,200	82,464	379,408	619,587	1,376,369	232,534
North Carolina	1,228,242	1,138,376	28,186	827,385	4,008	42,945	105,522	130,331	89,866
North Dakota	155,398	148,207	5,863	102,829	312	12,178	19,407	7,619	7,190
Ohio	2,724,796	2,632,696	105,963	1,739,866	15,035	88,531	323,926	359,372	92,100
Oklahoma	635,411	600,662	23,262	396,962	3,190	25,535	72,251	79,462	34,750
Oregon	747,014	717,854	26,556	480,660	3,168	31,558	92,511	83,400	29,161
Pennsylvania	3,443,099	3,303,830	118,289	2,049,777	49,815	135,864	414,578	535,507	139,269
Rhode Island	251,430	237,455	8,582	168,781	2,012	9,053	25,639	23,389	13,975
South Carolina	619,997	567,918	16,938	398,493	4,540	17,772	57,673	72,503	52,078
South Dakota	182,746	172,758	7,727	118,605	565	9,503	18,588	17,770	9,987
Tennessee	861,336	781,362	23,448	547,168	4,789	36,987	62,505	106,466	79,974
Texas	3,172,006	2,985,261	399,466	2,012,298	33,571	64,679	328,467	146,780	186,744
Utah	320,310	306,351	5,614	202,497	1,583	9,214	35,582	51,860	13,959
Vermont	132,928	126,415	5,390	80,343	1,188	7,329	17,731	14,432	6,513
Virginia	1,324,862	1,263,884	30,796	886,489	9,428	58,421	152,567	126,183	60,978
Washington	1,100,183	1,071,776	33,488	781,007	6,067	53,402	145,247	52,566	28,407
West Virginia	446,156	421,975	13,209	275,625	3,673	29,958	44,553	54,956	24,181
Wisconsin	1,368,690	1,326,287	34,746	872,531	5,754	58,761	158,759	195,735	42,403
Wyoming	134,620	131,005	12,518	79,132	2,987	7,632	16,084	12,651	3,615
Outlying Areas:									
American Samoa	7,676	6,830	235	6,387	(1)	152	56	(1)	847
Canal Zone	15,592	15,592	1,312	11,035	(1)	368	2,244	633	---
Guam	41,067	32,008	1,217	20,558	383	3,500	3,546	2,803	9,058
Puerto Rico	422,850	354,690	18,260	289,097	7,282	10,239	11,468	18,344	68,160
Virgin Islands	32,983	30,082	1,180	21,758	271	1,172	2,469	3,232	2,900

[1] Expenditures for this function were included in amounts reported in other functions.

Table 5.--Public elementary and secondary school current expenditures for other pupil and community services, by State or other area: Aggregate United States, 1975-76

(In thousands of dollars)

State or other area	Other pupil services					Community services
	Total, other pupil services	Food services		Pupil activities[2]	Summer schools	
		Value of commodities	Cash			
1	2	3	4	5	6	7
50 States and D.C.	**$2,734,615**	**$427,552**	**$1,932,809**	**$339,151**	**$35,104**	**$715,429**
Alabama	82,892	11,337	49,458	22,098	0	3,720
Alaska	5,154	502	3,559	1,093	0	294
Arizona	20,428	5,285	15,143	0	0	0
Arkansas	31,278	5,250	25,679	350	0	659
California	164,964	24,514	129,913	10,537	0	121,031
Colorado	29,072	4,155	20,598	4,319	(3)	1,517
Connecticut	28,293	[4]3,160	18,032	6,619	482	0
Delaware	7,932	865	7,066	(3)	(3)	1,490
District of Columbia	6,017	1,365	4,061	0	592	1,394
Florida	107,604	14,284	93,320	0	0	66,840
Georgia	96,659	16,985	74,451	5,223	0	0
Hawaii	15,793	3,105	12,688	0	0	9,796
Idaho	6,183	1,665	4,310	207	0	0
Illinois	168,121	21,205	80,744	53,424	12,748	0
Indiana	55,661	12,191	34,941	0	8,529	9,812
Iowa	37,178	8,671	20,365	8,141	0	2,889
Kansas	26,660	500	23,359	2,801	0	528
Kentucky	53,608	13,035	40,573	0	0	212
Louisiana	91,576	12,887	77,927	0	762	4,717
Maine	18,398	4,601	12,209	1,588	0	8,318
Maryland	42,308	6,072	33,151	3,086	0	15,693
Massachusetts	83,815	13,151	49,208	19,238	2,219	73,820
Michigan	77,155	17,772	53,698	5,684	0	4,924
Minnesota	59,598	10,414	26,881	14,194	8,109	21,338
Mississippi	52,171	9,414	41,313	1,444	0	2,078
Missouri	44,832	9,465	34,448	918	(3)	0
Montana	9,526	21	6,062	3,443	0	0
Nebraska	17,442	3,445	9,813	2,795	1,388	0
Nevada	5,713	1,218	3,586	910	0	53
New Hampshire	9,854	1,326	6,184	2,155	189	760
New Jersey	112,267	7,441	76,193	28,633	0	30,123
New Mexico	18,779	3,280	13,789	1,710	0	2,984
New York	232,534	20,775	169,810	41,948	0	63,382
North Carolina	89,865	16,833	72,712	321	0	0
North Dakota	7,190	1,830	4,596	764	0	103
Ohio	92,100	17,777	71,538	2,785	0	34,447
Oklahoma	34,750	6,719	26,834	1,196	0	16,334
Oregon	29,161	5,319	16,546	7,296	0	2,309
Pennsylvania	139,269	22,006	79,755	37,509	0	100,919
Rhode Island	13,975	1,341	10,859	1,703	72	470
South Carolina	52,078	8,846	43,050	183	0	5,842
South Dakota	9,987	1,876	7,066	1,045	0	0
Tennessee	79,974	14,000	65,654	320	0	56,672
Texas	186,744	29,079	123,461	34,204	0	12,359
Utah	13,959	3,758	10,111	89	0	10,367
Vermont	6,513	953	4,652	894	14	16
Virginia	60,978	11,449	49,529	0	0	0
Washington	28,407	5,536	22,871	0	0	5,536
West Virginia	24,181	3,270	20,878	33	(3)	4,132
Wisconsin	42,403	6,750	27,402	8,251	(3)	16,972
Wyoming	3,615	853	2,762	0	0	582
Outlying Areas:						
American Samoa	847	0	847	0	0	0
Canal Zone	0	0	0	0	0	0
Guam	9,058	308	4,030	4,721	0	80
Puerto Rico	68,160	6,857	61,302	0	0	0
Virgin Islands	2,900	284	2,616	0	0	1,582

[1] Expenditures for food services, cash, represent expenditures of revenues from Federal, State, and local tax sources and do not include expenditures of receipts from sales.

[2] Expenditures for pupil activities represent expenditures of tax revenues and do not include expenditures made from fees, gate receipts, sales, etc.

[3] Data are included with other expenditures and are not reported separately.

[4] 1975 data from Department of Agriculture.

Table 6.–Current expenditure per pupil in average daily attendance at the local level for regular programs in free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1975-76

State or other area	Total	Major function					
		Administration	Instruction	Attendance and health services	Transportation services	Plant operation and maintenance	Fixed charges
1	2	3	4	5	6	7	8
50 States and D.C.	**$1,423**	**$57**	**$959**	**$13**	**$57**	**$160**	**$177**
Alabama	983	26	667	21	35	77	157
Alaska	2,846	318	1,926	([3])	130	473	([2])
Arizona	1,356	45	956	([3])	37	174	144
Arkansas	919	43	615	13	48	91	108
California	1,427	23	1,045	8	20	130	202
Colorado	1,390	87	910	15	47	181	151
Connecticut	1,521	75	1,167	23	67	189	([2])
Delaware	1,602	66	1,014	19	81	223	198
District of Columbia	1,952	110	1,314	16	69	282	160
Florida	1,280	62	882	([3])	37	140	159
Georgia	1,049	29	735	5	52	118	110
Hawaii	1,519	91	1,039	26	36	132	195
Idaho	1,073	38	722	5	51	127	130
Illinois	1,489	66	1,047	23	56	193	105
Indiana	1,188	31	782	10	60	159	146
Iowa	1,429	57	959	10	71	195	138
Kansas	1,339	53	904	8	54	151	170
Kentucky	927	26	661	8	64	96	72
Louisiana	1,110	77	744	7	79	108	95
Maine	1,128	38	833	7	75	137	38
Maryland	1,672	44	116	17	74	226	194
Massachusetts	1,804	63	1,252	19	76	225	168
Michigan	1,634	57	1,056	8	64	206	242
Minnesota	1,565	54	1,041	13	94	168	193
Mississippi	878	25	634	4	52	79	83
Missouri	1,192	42	849	9	62	139	92
Montana	1,494	53	1,026	11	70	165	169
Nebraska	1,330	69	882	8	48	166	156
Nevada	1,289	30	865	9	54	167	164
New Hampshire	1,168	46	802	14	60	136	110
New Jersey	1,854	70	1,213	32	70	221	248
New Mexico	1,194	40	814	10	62	136	132
New York	2,329	89	1,397	28	130	213	472
North Carolina	1,043	26	758	4	39	97	119
North Dakota	1,174	46	814	2	96	154	60
Ohio	1,252	50	827	7	42	154	171
Oklahoma	1,075	42	711	6	46	129	142
Oregon	1,689	62	1,131	7	74	218	196
Pennsylvania	1,605	57	996	24	66	201	260
Rhode Island	1,501	54	1,067	13	57	162	148
South Carolina	1,005	30	705	8	31	102	128
South Dakota	1,221	55	839	4	67	131	126
Tennessee	946	28	662	6	45	76	129
Texas	1,171	157	789	13	25	129	58
Utah	1,100	20	727	6	33	128	186
Vermont	1,296	55	824	12	75	182	148
Virginia	1,241	30	871	9	57	150	124
Washington	1,482	46	1,080	8	74	201	73
West Virginia	1,150	36	751	10	82	121	150
Wisconsin	1,537	40	1,011	7	68	184	227
Wyoming	1,595	152	963	36	93	196	154
Outlying Areas:							
American Samoa	798	27	746	([3])	18	7	([2])
Canal Zone	1,329	112	940	([3])	31	191	54
Guam	1,216	46	781	15	133	135	107
Puerto Rico	530	27	432	11	15	17	27
Virgin Islands	1,380	54	998	12	54	113	148

[1] States using newer classification systems include the expenditures for the principal's office in administration, resulting in a higher expenditure for administration and a lower expenditure for instruction.

[2] Newer classification systems provide for fixed charges expended by local school systems to be distributed throughout the other functions and not reported separately.

[3] Data for attendance and health services have been included in other functions.

Table 7.--Percent distribution of current expenditures at the local level for regular programs in free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1975-76

State or other area	Total	Major function					
		Administration[1]	Instruction[1]	Attendance and health services	Transportation services	Plant operation and maintenance	Fixed charges
1	2	3	4	5	6	7	8
50 States and D.C.	**100.0**	**4.0**	**67.4**	**.9**	**4.0**	**11.2**	**12.4**
Alabama	100.0	2.6	67.9	2.1	3.6	7.8	16.0
Alaska	100.0	11.2	67.7	([3])	4.6	16.6	([2])
Arizona	100.0	3.3	70.5	([3])	2.7	12.9	10.6
Arkansas	100.0	4.6	67.0	1.4	5.3	9.9	11.8
California	100.0	1.6	73.2	.6	1.4	9.1	14.1
Colorado	100.0	6.2	65.5	1.1	3.4	13.0	10.8
Connecticut	100.0	4.9	76.7	1.5	4.4	12.4	([2])
Delaware	100.0	4.1	63.3	1.2	5.1	13.9	12.4
District of Columbia	100.0	5.6	67.3	.8	3.6	14.5	8.2
Florida	100.0	4.9	68.9	([3])	2.9	10.9	12.4
Georgia	100.0	2.8	70.1	.5	4.9	11.3	10.5
Hawaii	100.0	6.0	68.4	1.7	2.4	8.7	12.8
Idaho	100.0	3.6	67.3	.4	4.7	11.9	12.1
Illinois	100.0	4.5	70.3	1.5	3.7	12.9	7.1
Indiana	100.0	2.6	65.8	.8	5.0	13.4	12.3
Iowa	100.0	4.0	67.1	.7	4.9	13.6	9.7
Kansas	100.0	4.0	67.5	.6	4.0	11.3	12.7
Kentucky	100.0	2.8	71.3	.9	6.9	10.3	7.7
Louisiana	100.0	6.9	67.0	.6	7.2	9.8	8.5
Maine	100.0	3.3	73.8	.6	6.7	12.2	3.4
Maryland	100.0	2.7	66.7	1.0	4.5	13.5	11.6
Massachusetts	100.0	3.5	69.4	1.1	4.2	12.5	9.3
Michigan	100.0	3.5	64.6	.5	3.9	12.6	14.8
Minnesota	100.0	3.5	66.5	.9	6.0	10.8	12.3
Mississippi	100.0	2.9	72.2	.5	5.9	9.0	9.5
Missouri	100.0	3.5	71.2	.8	5.2	11.6	7.7
Montana	100.0	3.5	68.7	.8	4.7	11.0	11.3
Nebraska	100.0	5.2	66.3	.6	3.6	12.5	11.8
Nevada	100.0	2.3	67.1	.7	4.2	13.0	12.7
New Hampshire	100.0	3.9	68.6	1.2	5.1	11.7	9.5
New Jersey	100.0	3.8	65.4	1.7	3.8	11.9	13.4
New Mexico	100.0	3.4	68.2	.8	5.2	11.4	11.0
New York	100.0	3.8	60.0	1.2	5.6	9.1	20.3
North Carolina	100.0	2.5	72.7	.4	3.8	9.3	11.4
North Daktoa	100.0	4.0	69.4	.2	8.2	13.1	5.1
Ohio	100.0	4.0	66.1	.6	3.4	12.3	13.7
Oklahoma	100.0	3.9	66.1	.5	4.3	12.0	13.2
Oregon	100.0	3.7	67.0	.4	4.4	12.9	11.6
Pennsylvania	100.0	3.6	62.0	1.5	4.1	12.5	16.2
Rhode Island	100.0	3.6	71.1	.8	3.8	10.8	9.8
South Carolina	100.0	3.0	70.2	.8	3.1	10.2	12.8
South Dakota	100.0	4.5	68.7	.3	5.5	10.8	10.3
Tennessee	100.0	3.0	70.0	.6	4.7	8.0	13.6
Texas	100.0	13.4	67.4	1.1	2.2	11.0	4.9
Utah	100.0	1.8	66.1	.5	3.0	11.6	16.9
Vermont	100.0	4.3	63.6	.9	5.8	14.0	11.4
Virginia	100.0	2.4	70.1	.7	4.6	12.1	10.0
Washington	100.0	3.1	72.9	.6	5.0	13.6	4.9
West Virginia	100.0	3.1	65.3	.9	7.1	10.6	13.0
Wisconsin	100.0	2.6	65.8	.4	4.4	12.0	14.8
Wyoming	100.0	9.6	60.4	2.3	5.8	12.3	9.7
Outlying Areas:							
American Samoa	100.0	3.4	93.5	([3])	2.2	.8	([2])
Canal Zone	100.0	8.4	70.8	([3])	2.4	14.4	4.1
Guam	100.0	3.8	64.2	1.2	10.9	11.1	8.8
Puerto Rico	100.0	5.1	81.5	2.1	2.9	3.2	5.2
Virgin Islands	100.0	3.9	72.3	.9	3.9	8.2	10.7

[1] States using newer classification systems include the expenditures for the principal's office in administration, resulting in a higher expenditure for administration and a lower expenditure for instruction.

[2] Newer classification systems provide for fixed charges expended by local school systems to be distributed throughout the other functions and not reported separately.

[3] Data for attendance and health services have been included in other functions.

Table 8.–Public elementary and secondary school average daily attendance and expenditures at the local level, reported for administration of P.L. 81-874 and P.L. 89-10, by State or other area: Aggregate United States, 1975-76

State or other area	Average daily attendance (ADA) (in thousands)	Current expenditures as defined by P.L. 84-874 and P.L. 89-10				
		Thousands of dollars			Average per pupil in ADA	
		Total	From Federal sources	From State and local sources	Total dollars	Percent increase from 1974-75
1	2	3	4	5	6	7
50 States and D.C.	**41,274**	**$59,048,769**	**$3,733,209**	**$55,315,561**	**$1,431**	**10.2**
Alabama	716	727,068	76,952	650,116	1,015	19.5
Alaska	82	231,331	47,110	184,221	2,836	23.3
Arizona	461	621,613	46,863	574,751	1,349	16.5
Arkansas	427	391,440	33,286	358,155	918	14.2
California	4,554	6,439,138	441,560	5,997,577	1,414	11.3
Colorado	527	742,258	44,520	697,738	1,407	13.7
Connecticut	596	911,689	30,554	881,135	1,529	1.5
Delaware	117	188,012	13,208	174,805	1,608	10.0
District of Columbia[1]	119	222,201	64,701	157,500	1,863	12.7
Florida	1,436	1,862,875	136,761	1,726,113	1,298	4.9
Georgia	999	1,069,081	103,894	965,187	1,070	11.5
Hawaii	163	253,171	24,383	228,787	1,554	17.7
Idaho	183	194,102	12,970	181,132	1,059	11.0
Illinois	2,029	3,108,482	150,566	2,957,916	1,532	2.9
Indiana	1,062	1,279,983	52,193	1,227,790	1,205	10.6
Iowa	579	839,523	27,095	812,428	1,450	20.5
Kansas	422	576,677	37,670	539,007	1,365	12.1
Kentucky	633	593,877	82,901	510,976	938	15.5
Louisiana	774	877,325	79,170	798,155	1,133	8.7
Maine	228	260,957	16,031	244,926	1,145	9.1
Maryland	767	1,278,594	84,560	1,194,034	1,666	10.6
Massachusetts	1,071	1,962,139	57,206	1,904,933	1,832	14.4
Michigan	1,899	3,067,168	142,244	2,924,924	1,615	10.1
Minnesota	827	1,298,451	49,448	1,249,004	1,570	5.7
Mississippi	479	418,872	67,060	351,811	874	15.6
Missouri	866	1,032,213	67,606	964,608	1,192	9.1
Montana	156	237,655	20,451	217,204	1,519	17.9
Nebraska	298	409,069	20,717	388,352	1,374	13.6
Nevada	128	166,421	10,714	155,707	1,299	12.9
New Hampshire	159	192,514	10,838	181,676	1,203	8.8
New Jersey	1,311	2,477,117	105,920	2,371,197	1,890	10.0
New Mexico	257	306,090	59,495	246,595	1,192	14.3
New York	2,916	6,786,925	196,298	6,590,627	2,328	5.0
North Carolina	1,092	1,152,102	113,708	1,038,394	1,055	5.2
North Dakota	126	147,558	16,150	131,408	1,169	13.7
Ohio	2,103	2,636,907	125,359	2,511,548	1,254	12.0
Oklahoma	559	603,544	59,216	544,329	1,081	12.6
Oregon	425	719,912	40,558	679,354	1,693	18.5
Pennsylvania	2,058	3,312,286	218,096	3,094,190	1,610	11.0
Rhode Island	158	242,382	11,802	230,580	1,532	3.4
South Carolina	565	573,887	76,521	497,365	1,015	7.9
South Dakota	141	174,062	15,958	158,104	1,231	24.0
Tennessee	826	800,432	73,483	726,948	969	4.6
Texas	2,550	3,009,309	262,420	2,746,890	1,180	19.9
Utah	278	308,123	22,956	285,167	1,107	13.1
Vermont	98	131,768	5,181	126,587	1,351	6.3
Virginia	1,018	1,265,256	113,660	1,151,596	1,243	9.3
Washington	723	1,061,846	79,892	981,954	1,469	10.9
West Virginia	367	422,384	37,514	384,871	1,151	18.4
Wisconsin	863	1,332,895	39,435	1,293,460	1,545	13.3
Wyoming	82	130,084	6,353	123,731	1,584	17.5
Outlying Areas:						
American Samoa	9	7,504	3,036	4,467	876	15.9
Canal Zone	12	15,703	15,703	---	1,338	(−8.8)
Guam	26	39,467	11,272	28,195	1,500	(−12.3)
Puerto Rico	669	383,538	75,951	307,587	573	(−11.2)
Virgin Islands	22	32,027	2,952	29,075	1,470	40.2

[1] Revenues from Federal sources for the District of Columbia include 17.6 percent of the revenues from local sources since that percent of the General revenues of the District of Columbia were reported received from the Federal Government in F.Y. 1976.

Appendix

Reproduction of NCES Form 2350-6

Appendix—Reproduction of NCES Form 2350-6

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
EDUCATION DIVISION
WASHINGTON, D.C. 20202
ELEMENTARY-SECONDARY GENERAL INFORMATION SYSTEM *(ELSEGIS IX)*
FALL SURVEY, PART 4, FISCAL REPORT FOR FISCAL YEAR 1976

(This report is authorized by law (20 U.S.C. 1221e-1). While you are not required to respond, your cooperation is needed to make the results of this survey comprehensive, accurate, and timely.)

NOTE: Report all amounts to the nearest dollar. Before completing this form, read instructions carefully.

FORM APPROVED
OMB NO. 51-R0702

DUE DATE: MARCH 15, 1977

DATE PREPARED

STATE *(or territory)*

HANDBOOK II REFERENCE ACCOUNT NUMBERS	REVENUE AND NONREVENUE RECEIPTS FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION — ITEM	REPORT TO NEAREST DOLLAR
10	1. REVENUE FROM LOCAL SOURCES a. PROPERTY TAXES	
	b. OTHER SOURCES	
20	2. REVENUE FROM INTERMEDIATE SOURCES	
30a and 1711a	3. REVENUE FROM STATE SOURCES	
30b, 40 and 1711b	**REVENUE FROM FEDERAL SOURCES BY PROGRAM**	
	4. ELEMENTARY/SECONDARY EDUCATION ACT, ESEA	
	5. NATIONAL DEFENSE EDUCATION ACT, NDEA	
	6. PUBLIC LAW 81-815 *(school construction)*	
	7. PUBLIC LAW 81-874 *(maintenance and operation)*	
	8. VOCATIONAL EDUCATION	
	9. SCHOOL LUNCH, SPECIAL MILK, AND RELATED CHILD FEEDING PROGRAMS a. CASH	
	b. VALUE OF DONATED COMMODITIES	
	10. EMERGENCY SCHOOL ASSISTANCE PROGRAM, ESAP	
	11. ALL OTHER REVENUE FROM FEDERAL SOURCES	
	12. **TOTAL** REVENUE FROM FEDERAL SOURCES	
50-70	13. **TOTAL** NONREVENUE RECEIPTS	
10-70	14. **TOTAL** ALL RECEIPTS *(1a + 1b + 2 + 3 + 12 + 13)*	

	CURRENT EXPENDITURES BY AND ON BEHALF OF LOCAL EDUCATION AGENCIES REGARDLESS OF SOURCE OF FUNDS A. EXPENDITURES FOR ESTABLISHING PER PUPIL EXPENDITURE FOR ADMINISTRATION OF PUBLIC LAW 89-10 AND PUBLIC LAW 81-874	BY LOCAL AGENCIES	AT THE LOCAL LEVEL BY STATE AND/OR INTERMEDIATE AGENCIES	TOTAL
100	15. ADMINISTRATION			
200	16. INSTRUCTION			
300/400	17. ATTENDANCE AND HEALTH SERVICES			
500	18. PUPIL TRANSPORTATION SERVICES			
600/700	19. OPERATION AND MAINTENANCE OF PLANT			
900	20. FIXED CHARGES			

NCES FORM 2350-6, 12/76 REPLACES OE FORM 2350-6, WHICH IS OBSOLETE.

CURRENT EXPENDITURES BY AND ON BEHALF OF LOCAL EDUCATION AGENCIES REGARDLESS OF SOURCE OF FUNDS *(Continued)*

HANDBOOK II REFERENCE ACCOUNT NUMBERS	A. EXPENDITURES FOR ESTABLISHING PER PUPIL EXPENDITURE FOR ADMINISTRATION OF PUBLIC LAW 89-10 AND PUBLIC LAW 81-874 *(continued)*	BY LOCAL AGENCIES	AT THE LOCAL LEVEL BY STATE AND/OR INTERMEDIATE AGENCIES	TOTAL
930 and 1711	21. NET EXPENDITURES FOR FOOD SERVICES			
1000	22. NET EXPENDITURES FOR STUDENT BODY ACTIVITIES			
	23. FREE PUBLIC SUMMER SCHOOLS			
	24. **TOTAL EXPENDITURES**			
12 and 13	25. TUITION AND TRANSPORTATION FEES RECEIVED FROM INDIVIDUALS *(reimbursement for expenditures shown in items reported above)*	$		$
	Expenditures made from Federal funds granted under Public Law 89-10 *(included in above items)*			
	26. ESEA, TITLE I	$	$	$
	27. ESEA, TITLE II			
	28. ESEA, TITLE III			
	29. **TOTAL EXCLUSIONS** *(sum of lines 25 thru 28)*	$	$	$
	30. CURRENT EXPENDITURES FOR PURPOSES OF PUBLIC LAW 81-874 AND PUBLIC LAW 89-10 *(line 24 minus line 29)*	$	$	$

ATTENDANCE AND AVERAGE EXPENDITURE PER PUPIL

	SUMMER SCHOOL IN FTE	REGULAR DAY SCHOOL	TOTAL
31. AVERAGE DAILY ATTENDANCE THROUGH GRADE 12 OF PUBLIC SCHOOL PUPILS SERVED BY PROGRAMS FOR WHICH EXPENDITURES ARE REPORTED ON LINE 30			

32. CURRENT EXPENDITURE PER PUPIL IN AVERAGE DAILY ATTENDANCE FOR PURPOSES OF PUBLIC LAW 81-874 AND PUBLIC LAW 89-10

LINE 30 *(total)*		LINE 31 *(total)*		EXPENDITURE PER PUPIL *(to the nearest cent)*
$	divided by	ADA	equals	$

	BY LOCAL AGENCIES	AT THE LOCAL LEVEL BY STATE AND/OR INTERMEDIATE AGENCIES	TOTAL
33. EXPENDITURES FOR CURRENT PURPOSES FROM FEDERAL FUNDS OTHER THAN ESEA, TITLES I, II, AND III INCLUDED IN LINE 30	$	$	$
34. OTHER CURRENT EXPENDITURES *(not included above)*	$	$	$
EXPENDITURES FOR CAPITAL OUTLAY, DEBT SERVICE, AND STATE AND INTERMEDIATE AGENCY ADMINISTRATION			
35. CAPITAL OUTLAY *(sites, buildings, improvements, etc.)*	$	$	$
36. DEBT SERVICE — a. PAYMENTS FOR INTEREST			
36. DEBT SERVICE — b. PAYMENTS FOR PRINCIPAL			
36. DEBT SERVICE — c. OTHER EXPENDITURES FOR DEBT SERVICE			
37. EXPENDITURES FOR INTERMEDIATE ADMINISTRATIVE AGENCIES			
38. EXPENDITURES FOR STATE EDUCATION AGENCY ADMINISTRATION			
39. **TOTAL** *(sum of lines 34 thru 38)*	$	$	$

CERTIFICATION - I HEREBY CERTIFY that, to the best of my knowledge and belief, the above data in lines 15 thru 31 constitute a full and true report of expenditures for and average daily attendance of students in free public elementary and secondary schools in *(name of State)* _____ during the 1975-76 school year as defined for purposes of Public Law 89-10.

TYPE OR PRINT NAME OF AUTHORIZED OFFICIAL

SIGNATURE OF AUTHORIZED OFFICIAL

SUBMIT COMPLETED FORM TO:

Assistant Secretary for Education
National Center for Education Statistics
Elementary-Secondary Surveys Branch
400 Maryland Avenue, SW
Washington, D.C. 20202

PREPARED BY *(name and title)*

AGENCY TELEPHONE	AREA CODE	NUMBER	EXTENSION

PLEASE READ THESE INSTRUCTIONS AND DEFINITIONS BEFORE COMPLETING NCES FORM 2350-6. MAIL THE COMPLETED FORM TO ASE, NCES.

SPECIAL DEFINITIONS

Local Education Agency, means a board of education or other legally constituted local school authority having administrative control and direction of free public education in a county, township, independent, or other school district located within a State. Such term includes any State agency which directly operates and maintains facilities for providing free public education *(within a county, township or other political subdivision of a State).*

Free Public Education, means education which is provided at public expense, under public supervision and direction, without tuition charge, and which is provided as elementary or secondary school education in the applicable State, **excluding any education provided beyond grade 12.**

Current Expenditures, means expenditures for free public education, including expenditures for administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities, but not including expenditures for community services, capital outlay, and debt service, or any expenditures made from funds granted under Titles I, II, or III of the Elementary and Secondary Education Act of 1965 *(Public Law 89-10).*

Average Daily Attendance. Should be reported in accordance with State law, except that the ADA for education beyond grade 12 and for adult education should be excluded; also, exclude the ADA of pupils for whom tuition payments are received from patrons. Where summer school expenditures are included, Average Daily Attendance *(in full time equivalence)* of pupils involved must be included.

REVENUE AND NONREVENUE RECEIPTS

Revenue receipts are additions to assets which do not incur an obligation that must be met at some future date, do not represent exchanges of property for money, and are available for expenditure. State contributions to retirement systems, pensions funds, and social security are to be included. **Do not include** moneys that support or aid in expenditures for vocational rehabilitation and salaries of personnel for supplementary services such as State libraries and State museums, teacher retirement, teacher placements, etc.

Revenue from local sources. Enter all revenue produced within the school district and available to the district in the amount produced. These school districts may be common school districts, elementary school districts, high school districts, unified school districts, town school districts, city school districts, county school districts, divisions, reorganized school districts, cooperative school districts, dependent school districts, independent school districts, etc.

Line 1a. Report money from local levies on the real and personal property in the school districts. Interest and penalties on delinquent property taxes are also reported here.

Line 1b. Include other taxation, appropriations, and income from permanent funds and endowments, receipts from the sale of junk, fines, interest on bank deposits and investments, temporary rents and any other revenue receipts from local governments not included elsewhere. Also include revenue from funds collected for tuition and transportation paid by patrons, gifts from philanthropic foundations and gifts from private individuals or organizations. Net receipts from food services, student body or other activities should also be included.

Line 2. Revenue from intermediate sources. Include all funds collected by an intermediate administrative unit, or a political subdivision between school districts and the State, and used for public elementary and secondary school purposes, except money collected by an intermediate unit as an agent for the local district, and returned to the local school district in the same amount as collected *(or less only collection costs)*, is recorded as revenue from local sources. Funds from taxation and appropriation, income from permanent funds and endowments, and other cash and noncash revenue receipts are to be included.

An illustration of revenue from intermediate sources is the case of a county intermediate administrative unit which collects taxes within the several local school districts in the county, and distributes the money thus collected to the local districts on some flat-grant or equalization-aid basis. Another illustration is a county that is not a school unit of any kind, but which may collect and distribute money for school purposes as described in the preceding illustration.

If the school district operating the schools is countywide, the revenue from county sources should be reported as revenue from local sources.

Line 3. Revenue from State Sources. Include revenues from the State for operation of the State board and State department of education and all funds collected by the State and distributed to intermediate and local school districts in amounts different from those which were collected within such local units. Examples of the kinds of revenue recorded in the accounts under this classification are State grants of money for such things as: General school purposes, Vocational education, Transportation, Special education for exceptional children, Textbooks, Capital outlay, Debt service, Tuition, Consolidation aid, Mining camp aid, Aid for orphans, Library aids, Salaries of officials Cost-of-living adjustments, Visiting teacher programs, Driver education, Child care centers, and Evening school salaries.

Do not include moneys that support or aid in expenditures for vocational rehabilitation and salaries of personnel for supplementary services such as State libraries and State museums, teacher retirement, teacher placements, etc.

Enter the total of all State money collected by the State and distributed to local education agencies through State taxation and appropriation, State permanent funds and endowments, cash and noncash revenue receipts. Include receipts for school services that do not go through the books of the local school system; e.g., State contributions to employee retirement systems and value of textbooks furnished by the State.

DO NOT INCLUDE funds from Federal sources which are distributed through the State education agency. **Such Federal funds are to be included in items 4 through 12.** This instruction is consistent with revision of Handbook II made by the U.S. Office of Education - Committee on Educational Data Systems (OE-CEDS) School Finance Standing Committee. The change was transmitted to the State education agencies by a memorandum dated February 16, 1966.

Lines 4-12. Revenue from Federal sources. Include ALL Federal funds for State and intermediate administration AND those going to local school systems either directly or through the State as a distribution agency. Do not include Federal funds going to agencies other than the local public school systems, e.g., that part of ESEA Title I dealing with programs for State operated or supported schools for the handicapped.

Line 13. Enter the total amount received by local education agencies from the sale of bonds, real property and equipment, loans, and proceeds from insurance adjustments.

CURRENT EXPENDITURES (Do not include funds for State or intermediate administration)

Column (1). Report only expenditures by local educational agencies. Where the intermediate or State agency functions as a local educational agency, their expenditures for free public elementary and secondary education are to be included in this column.

Column (2). Report direct State and/or intermediate agency expenditures for operation of free public elementary and secondary schools at the local level, where such expenditures are not recorded in the regular accounts of the local educational agency; e.g., State contributions to employee retirement and textbooks furnished by the State, and therefore have not been reported in Column (1). Do not include expenditures for State institutional schools, or for State or intermediate administration.

Lines 15-20. Only the expenditures for operation of schools through grade 12 should be included. Exclude Outgoing Transfer Accounts, 1400 Series, except for the transfer of funds and pupils to local educational agencies in other States; in such cases, both the money AMOUNT transferred and the ADA should be included for the State of residence and excluded from the ADA and expenditures for the RECEIVING State.

Line 21. Report only NET cash expenditures made by the local education agencies from Federal, State, and local tax sources to cover the deficit for food services *(including the special milk program, school lunch and related child feeding programs, but excluding the value of commodities received from the Federal government and income from sales)*. Net expenditures can be obtained by two methods, (1) subtracting income from sales of lunches from gross cash expenditures OR (2) reporting all tax dollars from Federal, State and local sources.

Line 22. Report only expenditures from public school funds to cover deficits for student-body activities *(such as interscholastic athletics, entertainments, etc.)* which are not part of the regular instructional program; exclude expenditures charged against receipts from the sale of tickets, student activity fees, etc.

Line 23. Include current expenditures for summer schools only when provided under public supervision and direction at public expense *(without tuition charge)*. If these expenditures are already included in lines 1 through 9, do not enter a dollar figure here; instead, insert note "included in lines 1 through 9." If you cannot furnish ADA for summer school, do not report expenditures for summer school.

Line 25. Report tuition and transportation fees received from patrons which are a reimbursement for items of expenditure reported in lines 1 through 9.

Lines 26-28. Report expenditures made from Federal funds granted under Title I for the education of children of low income families under Title II for school library resources, textbooks, and other instructional materials and under Title III for supplementary educational centers and services. Report only expenditures that have been included in the expenditures reported in lines 15-20. If these moneys do not go through the books of local school systems, please report the amount in parentheses and explain.

ATTENDANCE AND AVERAGE EXPENDITURE PER PUPIL DATA

Line 31. Include average daily attendance for summer school pupils if line 23 is completed or if summer school expenditures are included on lines 15-20. Summer school average daily attendance should be adjusted to full-time equivalence of regular day school attendance.

Line 33. Pursuant to Part B, Sections 121 through 123 of Public Law 91-230, in order to administer "Special Incentive Grants," it is necessary for the U.S. Office of Education to establish an effort index. To do this, information is needed on the amount of Federal funds *(other than ESEA, Titles I, II, and III)* included in the expenditures reported on line 30. If actual expenditure data is not available, please report your best estimate of the included expenditures made from Federal funds.

Line 34. Include here any CURRENT EXPENDITURES not reported in lines 15-23. Enter expenditures for services provided by the school system for the community, such as recreational activities, civic activities, public libraries operated by the school system, child care centers of the school system, welfare activities of the school system, services to nonpublic school pupils, etc. Include expenditures for summer Head Start programs operated as part of the school system's program.

EXPENDITURES FOR CAPITAL OUTLAY, DEBT SERVICE, AND STATE AND INTERMEDIATE ADMINISTRATION

Line 35. Enter the amount spent by and for local education agencies to acquire and improve sites, construct and equip buildings, and purchase other equipment *(classified as capital outlay)*.

Line 36a. Enter the amount spent by and for local education agencies for interest payments on bonds, and short-term and long-term loans. School-housing authority interest payments should also be included.

Line 36b. Enter the amount spent by and for local education agencies for payments on principal to retire serial bonds, short- and long-term loans, warrants or bills; include payments on principal to school-housing authorities.

Line 37. Include expenditures for administration by county or other intermediate **adminstrative** units.

Line 38. Include expenditures for administration by State board of education and State department of education *(excluding expenditures for vocational rehabilitation and salaries for personnel for supplementary services such as State library, State museum, teacher retirement, and teacher placement, etc.)*.

☆U.S. GOVERNMENT PRINTING OFFICE: 1978-260-934/2060

RELATED NCES PUBLICATIONS

NCES 77-145	Education Directory, Public School Systems, 1976-77
NCES 76-147	Preprimary Enrollment, October 1974
NCES 78-100	Bond Sales for Public School Purposes, 1975-76
NCES 77-142	Revenues and Expenditures for Public Elementary and Secondary Education, 1974-75
NCES 78-131	Statistics of Public Elementary and Secondary Day Schools, Fall 1976
NCES 76-152	Statistics of State School Systems, 1973-74
NCES 76-156	Statistics of Local Public School Systems, Finance, 1972-73
NCES 77-146	Education Directory, State Education Agency Officials, 1976-77
NCES 77-401	Digest of Educational Statistics, 1976
NCES 77-402	Projections of Educational Statistics to 1985-86
DHEW ED 75-211	Profiles in School Support, 1969-70